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*Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	
	)	Chapter 11
	)	
TOYS “R” US, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 17-34665 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**NOTICE OF THE DEBTORS’ SIXTH OMNIBUS  
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

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**PLEASE TAKE NOTICE THAT** on August 10, 2018, Toys “R” Us, Inc. and its debtor affiliates (collectively, the “Debtors”)<sup>2</sup> filed the *Debtors’ Sixth Omnibus Objection to Certain Incorrect Debtor Claims* (the “Omnibus Objection”) with the Bankruptcy Court. The Omnibus Objection is available at <https://cases.primeclerk.com/toysrus/> by searching “Sixth Omnibus Objection” in the “Search Docket” field. By the Omnibus Objection, the Debtors are seeking to modify claims, including your claim(s), as set forth on Exhibit A attached hereto, because the Debtors allege your claim(s) was filed against the incorrect Debtor entity.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

**PLEASE TAKE FURTHER NOTICE THAT** on August 8, 2018, the Bankruptcy Court entered the *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections* [Docket No. 4080] (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims” and each individually, a “Claim”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

YOU ARE RECEIVING THIS NOTICE BECAUSE ALL CLAIMS LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, UNDER THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT WITHIN 21 CALENDAR DAYS OF THE MAILING OF THIS OBJECTION (THE “RESPONSE DEADLINE”) AND SERVED ON THE OBJECTING PARTY, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED, AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

**Critical Information for Claimants**  
**Choosing to File a Response to the Omnibus Objection**

Who Needs to File a Response: If you oppose the modification of your Claim(s) listed below and if you are unable to resolve the Omnibus Objection with the Debtors before the deadline to object, then you must file and serve a written response (the “Response”) to the Omnibus Objection in accordance with this Notice.

If you do not oppose the modification of your Claim(s) listed below, then you do not need to file a written Response to the Omnibus Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. prevailing Eastern Time on August 31, 2018 (the “Response Deadline”)**.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court via CM/ECF or at the following address:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court

701 East Broad Street  
Richmond, Virginia 23219

If the Omnibus Objection is filed by the Debtors, the automatic ECF notification for a timely and properly filed Response will satisfy service requirements, and the Response may also be served on counsel for the Debtors at the following addresses:

**Kirkland & Ellis LLP**  
Attn: Emily E. Geier and  
Joshua M. Altman  
300 North LaSalle  
Chicago, Illinois 60654

and

**Kutak Rock LLP**  
Attn: Jeremy S. Williams  
901 East Byrd Street, Suite 1000  
Richmond, Virginia 23219

Unless otherwise adjourned by the Bankruptcy Court or the Debtors pursuant to the Omnibus Objection Procedures, the hearing on the Omnibus Objection and your Response will be held at **11:00 a.m. prevailing Eastern Time on September 13, 2018, at:**

United States Bankruptcy Court  
701 East Broad Street – Courtroom 5100  
Richmond, Virginia 23219

**Procedures for Filing a Timely Response  
and Information Regarding the Hearing on the Omnibus Objection**

***Contents.*** Each Response must contain the following (at a minimum):

1. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, and the case number and the title of the Omnibus Objection to which the Response is directed;
2. the claimant's name and an explanation for the amount of the Claim;
3. a concise statement setting forth the reasons why the Bankruptcy Court should not sustain the Omnibus Objection with respect to your Claim(s), including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
4. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Omnibus Objection at the hearing; and
5. your name, address, telephone number and email address and/or the name, address, telephone number and email address of your attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Addresses"). If a Response contains Notice Addresses that are different from the name and/or address listed on the Claim, the Notice Addresses will control and will become the service address for

future service of papers with respect to all of your Claims listed in the Omnibus Objection (including all Claims to be modified) and only for those Claims in the Omnibus Objection.

***Additional Information.*** To facilitate a resolution of the Omnibus Objection, your Response should also include the name, address, telephone number, and email address of the party with authority to reconcile, settle or otherwise resolve the Omnibus Objection on the claimant's behalf (the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will ***not*** become the service address for future service of papers.

***Failure to File Your Timely Response.*** If you fail to file your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice and timely serve it on the Debtors' attorneys, the Debtors will present to the Bankruptcy Court an appropriate order granting the relief requested in the Omnibus Objection ***without further notice*** to you.

***Hearing Attendance.*** If you file a Response to the Omnibus Objection, then you should plan to appear at the hearing on the Omnibus Objection. The Debtors, however, reserve the right to continue the hearing with respect to the Omnibus Objection and the Response.

***Rescheduling the Hearing.*** If the Bankruptcy Court determines that the hearing on the Omnibus Objection will require substantial time for the presentation of argument and/or evidence, then the Bankruptcy Court, in its discretion, may reschedule the hearing.

***Each Objection Is a Contested Matter.*** Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such Claim.

#### **Additional Information**

***Reply of the Debtors.*** The Debtors may file a reply to your Response or reply in oral argument at the hearing. In such event, the Debtors are permitted to file their reply no later than one calendar day before the hearing on the Omnibus Objection and the Response.

***Additional Discovery.*** Upon receipt of your Response, the Debtors may determine that discovery is necessary in advance of the hearing on the Omnibus Objection and your Response. In such event, the Debtors will serve separate notice to the Notice Addresses that the scheduled hearing will be treated as a status conference during which the parties will request that the Bankruptcy Court issue a scheduling order to facilitate resolution of the Response. Notwithstanding the foregoing, nothing herein modifies any parties' right to seek discovery or request that the scheduled hearing be treated as a status conference.

***Requests for Information.*** If you have any questions regarding the Omnibus Objection and/or if you wish to obtain a copy of the Omnibus Objection or related documents, you may call the Debtors' restructuring hotline at (844) 794-3476. You may also obtain a copy of the Omnibus

Objection or related documents by visiting the Debtors' restructuring website at <https://cases.primeclerk.com/toysrus/>.

***Reservation of Rights.*** Nothing in this Notice or the Omnibus Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other claims against the claimant of the Debtors. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Debtors have the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date. In such event, you will receive a separate notice of any such objections.

*[Remainder of page intentionally left blank]*

Richmond, Virginia  
Dated: August 10, 2018

/s/ Jeremy S. Williams

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**KUTAK ROCK LLP**

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and Debtors in Possession*

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*Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	
	)	Chapter 11
TOYS “R” US, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 17-34665 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DEBTORS’ SIXTH OMNIBUS  
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

**THIS OBJECTION SEEKS TO MODIFY CERTAIN FILED PROOFS OF CLAIM.  
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES  
AND CLAIMS ON SCHEDULE 1 TO EXHIBIT A ATTACHED TO THIS OBJECTION.**

Toys “R” Us, Inc. and its debtor affiliates (collectively, the “Debtors”), file this omnibus objection (this “Objection”) and seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”) modifying the proofs of claim and requests for allowance and payment

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

of administrative expenses and/or cure claims identified on **Schedule 1** to the Order (collectively, the “**Disputed Claims**”) because the Debtors have determined that such claim was filed against the incorrect Debtor. In support of this Objection, the Debtors submit the *Declaration of Thomas Behnke in Support of the Debtors’ Sixth Omnibus Objection to Certain Incorrect Debtor Claims* (the “**Behnke Declaration**”), attached to this Objection as **Exhibit B**, and respectfully state as follows.

### **Jurisdiction**

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. The bases for the relief requested herein are sections 502 and 1106(a)(1) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “**Bankruptcy Code**”), Bankruptcy Rules 3007 and 9014, and Rule 3007–1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the “**Local Rules**”).

### **Relief Requested**

3. By this Objection, the Debtors respectfully request entry of an order (a) modifying the Disputed Claims identified on **Schedule 1** to the Order and (b) granting related relief.



### **Background**

4. On September 19, 2017 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of David A. Brandon, Chairman of the Board and Chief Executive Officer of Toys R Us, Inc., In Support of Chapter 11 Petitions and First Day Motions* [Docket No. 20] and the *Declaration of Michael J. Short, Chief Financial Officer of Toys “R” Us, Inc., in Support of Debtors’ First Day Motions* [Docket No. 30]. On November 16, 2017, the Debtors filed their schedules of assets and liabilities and statements of financial affairs [Docket Nos. 1015-1016].

5. On March 22, 2018, the Bankruptcy Court entered the *Order (I) Authorizing the Debtors to Wind-Down U.S. Operations, (II) Authorizing the Debtors to Conduct U.S. Store Closings, (III) Establishing Administrative Claims Procedures, and (IV) Granting Related Relief* [Docket No. 2344] pursuant to which the Court authorized the Debtors to begin to wind-down their U.S. operations.

### **The Claims Reconciliation Process**

6. On December 21, 2017, the Court entered the *Amended Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 1332] (the “General Bar Date Order”), which, among other things, established the following deadline for filing proofs

of claim (collectively, the “General Bar Dates”): (a) April 6, 2018, as the deadline for all persons and entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date (each, a “Claim”), including any claim arising under section 503(b)(9) of the Bankruptcy Code, to file proof of such Claim in writing; (b) June 18, 2018, as the deadline for all governmental units holding or wishing to assert a Claim against any of the Debtors that arose before the Petition Date to file proof of such Claim in writing; and (c) the later of (i) the General Claims Bar Date or the Governmental Bar Date (each as defined in the General Bar Date Order), as applicable, or (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days following entry of an order approving the rejection of any executory contract or unexpired lease of the Debtors, as the deadline for all entities holding claims against the Debtors arising from the rejection of executory contracts and unexpired leases of the Debtors, to file proof of such Claim in writing.

7. On May 25, 2018, the Court entered the *Amended Order (I) Setting a Bar Date for Filing Proofs of Administrative Claims Against Certain Debtors, (II) Establishing Administrative Claims Procedures, (III) Approving the Form and Manner of Filing Proofs of Administrative Claims, (IV) Approving Notice of the Administrative Claims Bar Date, and (V) Granting Related Relief* [Docket No. 3260] (the “Admin Claims Bar Date Order” and together with the General Bar Date Order, the “Bar Date Orders”), which, among other things, established: (a) July 16, 2018, 2018, as the deadline to file proof of such claim in writing for all persons and entities holding or wishing to assert a claim entitled to administrative priority under 11 U.S.C. § 503 (other than § 503(b)(9)) (each, an “Administrative Claim”) against any of the Debtors that arose between the Petition Date and on or prior to June 30, 2018; and (b) the earlier of: (i) the 15th day of the month at 5:00 p.m., prevailing Eastern Time following the month in which the claim arose; or (ii) 14 days,

following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors' chapter 11 cases, at 5:00 p.m., prevailing Eastern Time, for any Administrative Claim arising after June 30, 2018 (collectively, the "Admin Bar Dates" and together with the General Bar Dates, the "Bar Dates") as the deadline to file proof of such Administrative Claim in writing.

8. Written notice of the Bar Dates was mailed to, among others, all known creditors and other known holders of claims against the Debtors, identified as of the date of entry of the Bar Date Orders, including all entities listed in the Schedules as holding claims against the Debtors, and to all parties who had filed requests for notices under Bankruptcy Rule 2002 as of the date of the Bar Date Orders. In addition to mailing such actual notice, the Debtors also published notice of the Bar Dates in *USA Today* (national edition) (with respect to the Bar Dates) and the *Wall Street Journal* (national edition) (with respect to the General Bar Dates).

9. On August 8, 2018, the Court entered the *Order (I) Approving Procedures for Filing Omnibus Objections to Claims, (II) Approving the Form and Manner of the Notice of Omnibus Objections, and (III) Granting Related Relief* [Docket No. 4080] approving the Debtors' proposed objection procedures (the "Objection Procedures"). This Objection is filed in accordance with the Objection Procedures.

10. To date, entities have filed approximately 21,756 proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims against the Debtors on an aggregate basis (collectively, the "Proofs of Claim"), collectively asserting more than \$113.4 billion in aggregate liabilities, of which 3,100 assert administrative priority in the collective amount of \$102.3 billion. The Debtors and their advisors are in the process of reviewing the Proofs of Claim, including supporting documentation, if any, filed with the Proofs of Claim, and

reconciling the Proofs of Claim with the Debtors' books and records to determine the validity of the Proofs of Claim. For the reasons set forth in more detail below, and based on their review to date, the Debtors have determined that the Disputed Claims are objectionable on the grounds set forth below.

### **Objection**

11. The Debtors object to the Disputed Claims. Based on their review of the Proofs of Claim, the Debtors have determined that the Disputed Claims, as filed, do not accurately reflect which Debtor entity may be liable for the underlying Claim. Instead, the Debtors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled "Asserted" to the Debtor identified in the column titled "Corrected" in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the "Corrected" column is consistent with the Debtors' books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. Accordingly, the Debtors request that the Court enter the Order, modifying the Disputed Claims identified on **Schedule 1** to the Order. The Debtors do, however, maintain the right to object to any Proofs of Claim identified as a "Remaining Claim" on any applicable grounds.

### **Basis for Relief**

12. Section 502(a) of the Bankruptcy Code provides that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." A debtor in possession has the duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1106(a)(1).

13. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Bankruptcy courts have generally held that in order to receive the benefit of *prima facie* validity, however, the claimant must set forth facts necessary to support the claim. *See In re McCarthy*, No. 04-10493, 2004 WL 5683383, at \*5 (Bankr. E.D. Va. July 14, 2004). Additionally, a claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party shows that there exists a "true dispute" as to the validity and amount of the claim. *See In re Computer Learning Ctrs., Inc.*, 298 B.R. 569, 578 (Bankr. E.D. Va. 2003) (quoting Collier on Bankruptcy ¶ 3001.09[2] (15th ed. revised 2003)). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. *Allegheny*, 954 F.2d at 173. In other words, once the *prima facie* validity of a claim is rebutted, "it is for the claimant to prove his claim, not for the objector to disprove it." *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

14. For the reasons set forth in this Objection and in the Behnke Declaration, the Court should modify the Disputed Claims as requested in herein. If the Disputed Claims are not formally modified, the potential exists for the applicable claimants to receive either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. In addition, failure to modify the Disputed Claims will mean the process of claims administration and reconciliation will also become unnecessarily burdensome. Thus, the relief requested in this Objection is necessary to prevent any inappropriate distribution of estate funds and to facilitate the administration of the claims-allowance process.

**Separate Contested Matter**

15. Each of the above objections to the proofs of claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Debtors request that any order entered by the Court with respect to an objection asserted herein will be deemed a separate order with respect to each Claim.

**Responses to Omnibus Objections**

16. To contest this Objection, a claimant must file and serve a written response to this Objection in accordance with the Objection Procedures. If a claimant fails to file and serve a response in accordance with the Objection Procedures, the Debtors may present to the Court an appropriate order modifying the Disputed Claims, without further notice to the claimant or a hearing.

**Reservation of Rights**

17. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim, (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

**Notice**

18. The Debtors will provide notice of this Motion via first class mail or email (where available) to: (a) the Office of the United States Trustee for the Eastern District of Virginia, Attn: Robert B. Van Arsdale and Lynn A. Kohen; (b) counsel to the committee of unsecured creditors; (c) DIP Delaware Term Loan Agent and the advisors and counsel thereto; (d) the administrative agent for the prepetition Secured Term Loan B Facility and the advisors and counsel thereto; (e) the agent for the Giraffe Junior Mezzanine Loan and the advisors and counsel thereto; (f) the administrative agent for the Senior Unsecured Term Loan Facility and the advisors and counsel thereto; (g) the indenture trustee for the Debtors' 7.375% Senior Notes and the advisors and counsel thereto; (h) the indenture trustee for the Debtors' 8.75% Unsecured Notes and the advisors and counsel thereto; (i) counsel to the ad hoc group of the Term B-4 Holders; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; (m) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (n) holders of the Disputed Claims identified on **Schedule 1** to the Order. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

19. No prior request for the relief sought in this Objection has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia  
Dated: August 10, 2018

*/s/ Jeremy S. Williams*

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*Co-Counsel to the Debtors  
and Debtors in Possession*



**Exhibit A**

**Proposed Form of Order**

<sup>2</sup> Capitalized terms used but not otherwise defined in this Order have the meanings given to them in the Objection.

appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED:

1. The Objection is granted as set forth in this Order.
2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Each Disputed Claim, as identified on **Schedule 1** to this Order, is modified as to the Debtor entity against whom the Proof of Claim is asserted as identified in the column titled "Corrected" in **Schedule 1** to this Order; *provided*, that the Debtors maintain the right to object to any Proof of Claim identified in the "Corrected" column on **Schedule 1** on any applicable grounds.
4. Prime Clerk LLC, the Debtors' notice and claims agent, is directed to update the claims register to reflect the relief granted in this Order.
5. Except as provided in this Order, nothing in this Order will be deemed (a) an admission or finding as to the validity of any Proof of Claim against a Debtor entity, (b) a waiver of the right of the Debtors to dispute any Proof of Claim against any Debtor on any grounds whatsoever, at a later date, (c) a promise by or requirement on any Debtor to pay any Proof of Claim, (d) an implication or admission that any particular Proof of Claim is of a type specified or defined in this Order, or (e) a waiver of the rights of the Debtors under the Bankruptcy Code or any other applicable law.

6. Each of the Disputed Claims and the objections by the Debtors to each of the Disputed Claims, as addressed in the Objection and set forth on **Schedule 1**, each attached to this Order, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimants whose Proofs of Claim are subject to this Order will only apply to the contested matter that involves such claimant and will not act to stay the applicability or finality of this Order with respect to the other contested matters identified in the Objection or this Order.

7. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
THE HONORABLE KEITH L. PHILLIPS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)  
Peter J. Barrett (VA 46179)  
Jeremy S. Williams (VA 77469)  
**KUTAK ROCK LLP**  
901 East Byrd Street, Suite 1000  
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- and -

Edward O. Sassower, P.C.  
Joshua A. Sussberg, P.C. (admitted *pro hac vice*)  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
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- and -

James H.M. Sprayregen, P.C.  
Anup Sathy, P.C.  
Chad J. Husnick, P.C. (admitted *pro hac vice*)  
Emily E. Geier (admitted *pro hac vice*)  
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**KIRKLAND & ELLIS INTERNATIONAL LLP**  
300 North LaSalle  
Chicago, Illinois 60654  
Telephone: (312) 862-2000  
Facsimile: (312) 862-2200

*Co-Counsel to the Debtors and Debtors in Possession*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

**Schedule 1**

**Incorrect Debtor Claims**

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
1	K&M INTERNATIONAL 1955 MIDWAY DR. TWINSBURG, OH 44087	15178	Toys "R" Us, Inc.	\$ 51,043.20	Toys "R" Us - Delaware Inc.	\$51,043.20
2	KAI YUAN LIMITED NO. C, 16/F CHINAWEAL CENTRE 414-424 JAFFE ROAD WANCHAI	7321	Toys "R" Us, Inc.	\$ 182,320.12	Toys "R" Us - Delaware Inc.	\$182,320.12
3	KALAN LP 97 SOUTH UNION AVENUE CHICAGO, IL 60601-1262	274	Toys "R" Us, Inc.	\$ 67,113.72	Toys "R" Us - Delaware Inc.	\$67,113.72
4	KANGAROO TRADING CO INC 4135 WEST MAIN STREET TUPELO, MS 38801	16798	Toys "R" Us, Inc.	\$ 6,374.85	Toys "R" Us - Delaware Inc.	\$6,374.85
5	KAZ CANADA, INC. PEPPER HAMILTON LLP HENRY J. JAFFE HERCULES PLAZA, SUITE 5100, 1313 MARKET STREET P.O. BOX 1709 WILMINGTON 19899-1709	18737	Toys "R" Us, Inc.	\$ 86,072.78	Toys "R" Us - Delaware Inc.	\$86,072.78
6	KELLOGG 1 KELLOGG SQ BATTLE CREEK, MI 49016	4528	Toys "R" Us, Inc.	\$ 13,557.11	Toys "R" Us - Delaware Inc.	\$13,557.11
7	KELLS INC DBA ATLANTIC VENDING 1100 TOWBIN AVENUE SUITE D LAKEWOOD, NJ 08701	15489	Toys "R" Us, Inc.	\$ 13,253.90	Toys "R" Us - Delaware Inc.	\$13,253.90
8	KEMP SMITH LLP 221 N KANSAS SUITE 1700 EL PASO, TX 79901	15747	Toys "R" Us, Inc.	\$ 8,366.89	Toys "R" Us - Delaware Inc.	\$8,366.89
9	KENT INTERNATIONAL, INC. C/O WASSERMAN, JURISTA & STOLZ, PC ATTN: DONALD W. CLARKE, ESQ. 110 ALLEN ROAD, SUITE 304 BASKING RIDGE, NJ 07920	17961	Toys "R" Us, Inc.	\$ 4,018,088.35	Toys "R" Us - Delaware Inc.	\$4,018,088.35
10	KETTLER INTERNATIONAL, INC. COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD., BLDG. 100, STE. 360 EAST WINDSOR, NJ 08520	447	Toys "R" Us, Inc.	\$ 7,606.08	Toys "R" Us - Delaware Inc.	\$7,606.08

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
11 KEWILL, INC 1 EXECUTIVE DRIVE CHELMSFORD, MA 01824	13439	Toys "R" Us, Inc.	\$ 21,179.04	Toys "R" Us - Delaware Inc.	\$21,179.04
12 KID GALAXY INC 150 DOW ST TOWER 2 U 425B MANCHESTER, NH 03101	7809	Toys "R" Us, Inc.	\$ 173,843.14	Toys "R" Us - Delaware Inc.	\$173,843.14
13 KIDCO, INC. 1013 TECHNOLOGY WAY LIBERTYVILLE, IL 60048	2894	Toys "R" Us, Inc.	\$ 85,468.70	Toys "R" Us - Delaware Inc.	\$85,468.70
14 KIDCO, INC. 1013 TECHNOLOGY WAY LIBERTYVILLE, IL 60048	7536	Toys "R" Us, Inc.	\$ 111,518.58	Toys "R" Us - Delaware Inc.	\$111,518.58
15 KIDKRAFT, INC. WICK PHILLIPS ATTN. JASON RUDD 3131 MCKINNEY AVE SUITE 100 DALLAS, TX 75204	4349	Toys "R" Us, Inc.	\$ 233,466.74	Toys "R" Us - Delaware Inc.	\$233,466.74
16 KIDKRAFT, INC. WICK PHILLIPS GOULD & MARTIN, LLP ATTN: JASON M. RUDD 3131 MCKINNEY AVE., SUITE 100 DALLAS, TX 75204	16620	Toys "R" Us, Inc.	\$ 155,611.92	Toys "R" Us - Delaware Inc.	\$155,611.92
17 KIDKUSION INC. CYNTHIA L. BOWEN, PRESIDENT 623 RIVER RD. WASHINGTON, NC 27889	2902	Toys "R" Us, Inc.	\$ 22,244.01*	Toys "R" Us - Delaware Inc.	\$22,244.01*
18 KIDSMANIA INC. 4380 BALDWIN AVE. EL MONTE, CA 91731	9046	Toys "R" Us, Inc.	\$ 52,714.08	Toys "R" Us - Delaware Inc.	\$52,714.08
19 KIDTELLECT INC DBA TIGGLY 222 BROADWAY 19TH FLOOR NEW YORK, NY 10038	17182	Toys "R" Us, Inc.	\$ 9,289.08	Toys "R" Us - Delaware Inc.	\$9,289.08
20 KINSA INC. ATTN. PETER BELONOJKO 535 MISSION ST. SAN FRANCISCO, CA 94105	6849	Toys "R" Us, Inc.	\$ 31,122.00	Toys "R" Us - Delaware Inc.	\$31,122.00
21 KKW TRUCKING, INC. 3100 POMONA BLVD. POMONA, CA 91768	11886	Toys "R" Us, Inc.	\$ 33,463.97	Toys "R" Us - Delaware Inc.	\$33,463.97



## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
22	K'NEX LIMITED PARTNERSHIP GROUP (KLPG) 2990 BERGEY ROAD HATFIELD, PA 19440	834	Toys "R" Us, Inc.	\$ 852,329.99	Toys "R" Us - Delaware Inc.	\$852,329.99
23	KOCHVILLE TOWNSHIP 5851 MACKINAW ROAD SAGINAW, MI 48604	6435	Toys "R" Us, Inc.	\$ 294.67	Toys "R" Us - Delaware Inc.	\$294.67
24	KOLCRAFT ENTERPRISES, INC. 1100 W. MONROE CHICAGO, IL 60607	17003	Toys "R" Us, Inc.	\$ 1,988,160.08*	Toys "R" Us - Delaware Inc.	\$1,988,160.08*
25	KUSHIES BABY 555 BARTPN ST NEW YORK, NY 10019	8572	Toys "R" Us, Inc.	\$ 9,928.30	Toys "R" Us - Delaware Inc.	\$9,928.30
26	LACKAWANNA RIVER BASIN-LRBSA PO BOX 280 OLYPHANT, PA 18447-0280	15522	Toys "R" Us, Inc.	\$ 132.72	Toys "R" Us - Delaware Inc.	\$132.72
27	LANSINOH LABORATORIES, INC. FOX SWIBEL LEVIN & CARROLL LLP ATTENTION: RYAN T. SCHULTZ 200 W. MADISON SUITE 3000 MISSISSAUGA, ON L5T 1Z7	3312	Toys "R" Us, Inc.	\$ 683,292.36	Toys "R" Us - Delaware Inc.	\$683,292.36
28	LANSINOH LABORATORIES, INC. FOX SWIBEL LEVIN & CARROLL LLP ATTN: RYAN SCHULTZ 200 W. MADISON ST. SUITE 3000 CHICAGO, IL 60606	12311	Toys "R" Us, Inc.	\$ 793,874.42	Toys "R" Us - Delaware Inc.	\$793,874.42
29	LASERSHIP, INC. ATTN: TROY CAHILL 1912 WOODFORD RD. VIENNA, VA 22182	7034	Toys "R" Us, Inc.	\$ 370,957.25	Toys "R" Us - Delaware Inc.	\$370,957.25
30	LAUREN PLASTICS LLC 2162 REISER AVENUE SE NEW PHILADELPHIA, OH 44663	2468	Toys "R" Us, Inc.	\$ 75,922.52	Toys "R" Us - Delaware Inc.	\$75,922.52
31	LE GROUPE LEMUR INC. 275 STINTSON, SUITE 201 THOMSON, GA 30824	15900	Toys "R" Us, Inc.	\$ 8,738.54	Toys "R" Us - Delaware Inc.	\$8,738.54
32	LEACHCO, INC. PO BOX 717 ADA, OK 74821	1016	Toys "R" Us, Inc.	\$ 174,241.03	Toys "R" Us - Delaware Inc.	\$174,241.03

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
33 LEACHCO, INC. PO BOX 717 ADA, OK 74821	220	Toys "R" Us, Inc.	\$ 38,957.76	Toys "R" Us - Delaware Inc.	\$38,957.76
34 LEVATOY, LLC C/O CULLEN AND DYKMAN, LLP BONNIE L. POLLACK, ESQ. 100 QUENTIN ROOSEVELT BLVD. SUITE 402 GARDEN CITY, NY 11530	18149	Toys "R" Us, Inc.	\$ 245,695.65	Toys "R" Us - Delaware Inc.	\$245,695.65
35 LEVTEX LLC CHARLES GINN 1830 14TH ST. SANTA MONICA, CA 90404	3087	Toys "R" Us, Inc.	\$ 2,540,525.47	Toys "R" Us - Delaware Inc.	\$2,540,525.47
36 LIAISON TECHNOLOGIES, INC. TARA DOWNOR 3157 ROYAL DRIVE SUITE 200 ALPHARETTA, GA 30022	13604	Toys "R" Us, Inc.	\$ 13,609.34	Toys "R" Us - Delaware Inc.	\$13,609.34
37 LIFESPAN BRANDS LLC SCHYLLING INC. 21 HIGH STREET SUITE 400 NORTH ANDOVER, MA 01845	15413	Toys "R" Us, Inc.	\$ 38,282.02	Toys "R" Us - Delaware Inc.	\$38,282.02
38 LIFETIME PRODUCTS, INC. RAY QUINNEY & NEBEKER P.C. ATTN: DAVID H. LEIGH, ESQ. 36 SOUTH STATE STREET, SUITE 1400 SALT LAKE CITY, UT 84111	16688	Toys "R" Us, Inc.	\$ 203,055.87	Toys "R" Us - Delaware Inc.	\$203,055.87
39 LIFEWAY FOODS, INC. C/O DOUGLAS HASS, GENERAL COUNSEL 6101 W. GROSS POINT ROAD NILES, IL 60714	17183	Toys "R" Us, Inc.	\$ 11,232.60	Toys "R" Us - Delaware Inc.	\$11,232.60
40 LIFEWAY FOODS, INC. C/O DOUGLAS HASS, GENERAL COUNSEL 6101 WEST GROSS POINT ROAD NILES, IL 60714	2093	Toys "R" Us, Inc.	\$ 5,925.10	Toys "R" Us - Delaware Inc.	\$5,925.10
41 LIL ANGLERS LLC PO BOX 609 OZARK, MO 65721	17022	Toys "R" Us, Inc.	\$ 41,215.72	Toys "R" Us - Delaware Inc.	\$41,215.72

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
42	LILLEBABY, LLC 700 12TH STREET, SUITE 220 GOLDEN, CO 80401	17186	Toys "R" Us, Inc.	\$ 165,159.75	Toys "R" Us - Delaware Inc.	\$165,159.75
43	LILLEBABY, LLC 4450 ARAPAHOE AVENUE, #100 BOULDER, CO 80303	449	Toys "R" Us, Inc.	\$ 487,673.05	Toys "R" Us - Delaware Inc.	\$487,673.05
44	LION SPORTS INC 701 KOEHLER AVE RONKONKOMA, NY 11779	10075	Toys "R" Us, Inc.	\$ 18,826.80	Toys "R" Us - Delaware Inc.	\$18,826.80
45	LIONEL NASCAR COLLECTABLES, LLC BROOKS PIERCE MCLENDON HUMPHREY & LEONARD CLINT S. MORSE 230 N. ELM STREET GREENSBORO, NC 27410	4202	Toys "R" Us, Inc.	\$ 174,126.50	Toys "R" Us - Delaware Inc.	\$174,126.50
46	LIONEL, LLC BROOKS MCLENDON HUMPHREY & LEONARD CLINT S. MORSE 230 N. ELM STREET GREENSBORO, NC 27410	3791	Toys "R" Us, Inc.	\$ 945,347.48	Toys "R" Us - Delaware Inc.	\$945,347.48
47	LITTLE BUDDY, LLC ATTN: JIMMY CHEUNG 7422 ORANGEWOOD AVENUE GARDEN GROVE, CA 92841	15510	Toys "R" Us, Inc.	\$ 48,970.80	Toys "R" Us - Delaware Inc.	\$48,970.80
48	LITTLE BUDDY, LLC 7422 ORANGEWOOD AVENUE GARDEN GROVE, CA 92841	288	Toys "R" Us, Inc.	\$ 111,117.60	Toys "R" Us - Delaware Inc.	\$111,117.60
49	LITTLE COSMETICS LLC 350 E COMMERCIAL ROAD SUITE 103 SAN BERNARDINO, CA 92408	17023	Toys "R" Us, Inc.	\$ 149,883.00	Toys "R" Us - Delaware Inc.	\$149,883.00
50	LITTLE TOADER LLC 1670 N HERCULES AVE UNITS B CLEARWATER, FL 33765	15438	Toys "R" Us, Inc.	\$ 47,941.47	Toys "R" Us - Delaware Inc.	\$47,941.47
51	LITTLE TOADER, LLC ATTN: LORI BREDEMEIER 1670 N. HERCULES AVE. UNIT B CLEARWATER, FL 33765	290	Toys "R" Us, Inc.	\$ 11,592.00	Toys "R" Us - Delaware Inc.	\$11,592.00

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
52 LIZ AND ROO LLC 120 WEBSTER STREET STE 331 LOUISVILLE, KY 40206	16467	Toys "R" Us, Inc.	\$ 10,075.00	Toys "R" Us - Delaware Inc.	\$10,075.00
53 LNE ASIA LTD UNIT E&F, 11F, BLOCK B, UNIVERSAL INDUSTRIAL CENTRE NO 19-21 SHAN MEI ST FO TAN T N HONG KONG, PRC NT	13634	Toys "R" Us, Inc.	\$ 3,141.00*	Toys "R" Us - Delaware Inc.	\$3,141.00*
54 LORAAS DISPOSAL SERVICES LTD. 805 47TH STREET EAST BOSTON, MA 02210	15337	Toys "R" Us, Inc.	\$ 1,099.99	Toys "R" Us - Delaware Inc.	\$1,099.99
55 LOUISVILLE AND JEFFERSON COUNTY METROPOLITAN SEWER DISTRICT ANNE E. TROUT 700 W. LIBERTY STREET LOUISVILLE, KY 40203	16177	Toys "R" Us, Inc.	\$ 1,895.89	Toys "R" Us - Delaware Inc.	\$1,895.89
56 LSC COMMUNICATIONS US, LLC C/O ARENT FOX LLP ANDREW I. SILFEN, ESQ. 1301 AVENUE OF THE AMERICAS, FL. 42 NEW YORK, NY 10019	17962	Toys "R" Us, Inc.	\$ 2,355,178.16	Toys "R" Us - Delaware Inc.	\$2,355,178.16
57 LTAS TECHNOLOGIES INC. 40 HOLLYBROOK CRESCENT TORONTO, ON M2J 2H7 CANADA	474	Toys "R" Us, Inc.	\$ 3,000.00	Toys "R" Us - Delaware Inc.	\$3,000.00
58 LUV N CARE PO BOX 4963 MONROE, LA 71211	17966	Toys "R" Us, Inc.	\$ 726,164.25	Toys "R" Us - Delaware Inc.	\$726,164.25
59 LYNX COMMUNICATIONS 640 HERMAN RD SUITE 3 JACKSON, NJ 07731	7916	Toys "R" Us, Inc.	\$ 66,270.28	Toys "R" Us - Delaware Inc.	\$66,270.28
60 M R SOLUTIONS INC 161 N GIBSON RD HENDERSON, NV 89014	7680	Toys "R" Us, Inc.	\$ 18,800.00	Toys "R" Us - Delaware Inc.	\$18,800.00
61 M&G PARTNERS, LLP D/B/A FASHION ANGELS ENTERPRISES 306 N. MILWAUKEE ST. MILWAUKEE, WI 53202	213	Toys "R" Us, Inc.	\$ 931,501.58	Toys "R" Us - Delaware Inc.	\$931,501.58

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
62 M. BLOCK AND SONS, INC. 5020 W. 73RD STREET BEDFORD PARK, IL 60638	1141	Toys "R" Us, Inc.	\$ 11,265.60	Toys "R" Us - Delaware Inc.	\$11,265.60
63 MACARI BABY, INC. C/O SPIRO & BROWNE PLC ATTN: DAVID BROWNE 6802 PARAGON PLACE, SUITE 410 RICHMOND, VA 23230	3248	Toys "R" Us, Inc.	\$ 307,972.84	Toys "R" Us - Delaware Inc.	\$307,972.84
64 MACARI BABY, INC. C/O DAVID BROWNE SPIRO & BROWNE PLC 6802 PARAGON PLACE, SUITE 410 RICHMOND 23230	18971	Toys "R" Us, Inc.	\$ 248,129.17	Toys "R" Us - Delaware Inc.	\$248,129.17
65 MACCABI ART LLC, TRANSFERRED TO FAIR HARBOR CAPITAL LLC (AS ASSIGNEE OF MACCABI ART LLC)	16418	Toys "R" Us, Inc.	\$ 29,624.68	Toys "R" Us - Delaware Inc.	\$29,624.68
66 MACLAREN INC., Transferred To ASM, SPV LP (as Assignee of MaClaren Inc.)	1291	Toys "R" Us, Inc.	\$ 20,019.00	Toys "R" Us - Delaware Inc.	\$20,019.00
67 MADIX, INC. ATTN: KIM MARSZALEK 500 AIRPORT ROAD TERRELL, TX 75160	4280	Toys "R" Us, Inc.	\$ 282,227.99	Toys "R" Us - Delaware Inc.	\$282,227.99
68 MADIX, INC. ATTN: KIM MARSZALEK 500 AIRPORT ROAD TERRELL, TX 75160	17192	Toys "R" Us, Inc.	\$ 50,020.21	Toys "R" Us - Delaware Inc.	\$50,020.21
69 MAGFORMERS, LLC BALLARD SPAHR LLP ATTN: LESLIE C. HEILMAN 919 N MARKET STREET 11TH FLOOR WILMINGTON, DE 19801	17964	Toys "R" Us, Inc.	\$ 729,488.24	Toys "R" Us - Delaware Inc.	\$729,488.24
70 MAISTO INTERNATIONAL INC. C/O LAW OFFICES OF JAMES S. YAN 980 S. ARROYO PARKWAY SUITE 250 PASADENA, CA 91105	15286	Toys "R" Us, Inc.	\$ 22,500.00	Toys "R" Us - Delaware Inc.	\$22,500.00

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
71 MAISTO INTERNATIONAL INC. C/O LAW OFFICES OF JAMES S. YAN 980 S. ARROYO PARKWAY SUITE 250 PASADENA, CA 91105	266	Toys "R" Us, Inc.	\$ 150,650.51	Toys "R" Us - Delaware Inc.	\$150,650.51
72 MAKE IT REAL LLC TYDINGS & ROSENBERG LLP ALAN M. GROCHAL, ESQUIRE ONE EAST STREET, SUITE 901 BALTIMORE, MD 21202	17972	Toys "R" Us, Inc.	\$ 241,086.14	Toys "R" Us - Delaware Inc.	\$241,086.14
73 MALLON AND BLATCHER 12 SOUTH MONROE STREET MEDIA, PA 19063	15820	Toys "R" Us, Inc.	\$ 3,425.00	Toys "R" Us - Delaware Inc.	\$3,425.00
74 MAM USA CORPORATION 2700 WESTCHESTER AVENUE, STE 315 PURCHASE, NY 10577	4160	Toys "R" Us, Inc.	\$ 514,138.00	Toys "R" Us - Delaware Inc.	\$514,138.00
75 MARIN SANITARY SERVICE PO BOX 11117 SAN RAFAEL, CA 94912	12325	Toys "R" Us, Inc.	\$ 3,605.05	Toys "R" Us - Delaware Inc.	\$3,605.05
76 MARITIME ELECTRIC P.O. BOX 1328, STN CENTRAL 180 KENT STREET RICHMOND, BC V6V1M8	9978	Toys "R" Us, Inc.	\$ 10,140.59	Toys "R" Us - Delaware Inc.	\$10,140.59
77 MARMONT HILL INC 2134 BEVERWIL DRIVE LOS ANGELES, CA 90034	15832	Toys "R" Us, Inc.	\$ 135.51	Toys "R" Us - Delaware Inc.	\$135.51
78 MARPAC, LLC 2015 CAPITAL DRIVE WILMINGTON, NC 28405	606	Toys "R" Us, Inc.	\$ 254,887.56	Toys "R" Us - Delaware Inc.	\$254,887.56
79 MARSHMALLOW FUN COMPANY 2544 ELM STREET, SUITE 200 DALLAS, TX 75226	15807	Toys "R" Us, Inc.	\$ 98,286.50	Toys "R" Us - Delaware Inc.	\$98,286.50
80 MARSHMALLOW FUN COMPANY 2544 ELM STREET, SUITE 200 DALLAS, TX 75226	894	Toys "R" Us, Inc.	\$ 11,480.14	Toys "R" Us - Delaware Inc.	\$11,480.14
81 MARTELLOR LLC 101, 15 CORPORATE DRIVE HEATHERTON, VICTORIA 3202	2643	Toys "R" Us, Inc.	\$ 3,429.77	Toys "R" Us - Delaware Inc.	\$3,429.77

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
82	MARY MEYER CORP PO BOX 275 TOWNSHEND, VT 05353	17089	Toys "R" Us, Inc.	\$ 20,900.85	Toys "R" Us - Delaware Inc.	\$20,900.85
83	MARY MEYER CORP. ROUTE 30 PO BOX 275 TOWNSHEND, VT 05353	4244	Toys "R" Us, Inc.	\$ 94,136.83	Toys "R" Us - Delaware Inc.	\$94,136.83
84	MAXWOOD FURNITURE, INC. 816 JOHNNIE DODDS BLVD. MT PLEASANT, SC 29464	17303	Toys "R" Us, Inc.	\$ 933.26	Toys "R" Us - Delaware Inc.	\$933.26
85	MAY CHEONG TOY PRODUCTS FTY LTD. KENNETH CHAN UNIT 901-2, 9/F., EAST OCEAN CENTRE 98 GRANVILLE ROAD, TSIMSHATSUI EAST KOWLOON	16567	Toys "R" Us, Inc.	\$ 63,773.50	Toys "R" Us - Delaware Inc.	\$63,773.50
86	MAYBORN GROUP LIMITED EVERSHEDS SUTHERLAND (US) LLP MARK D. SHERRILL 1001 FANNIN STREET, SUITE 3700 HOUSTON	18699	Toys "R" Us, Inc.	\$ 306,949.34	Toys "R" Us - Delaware Inc.	\$306,949.34
87	MCMASTER-CARR SUPPLY COMPANY 1901 RIVERSIDE PARKWAY DOUGLASVILLE, GA 30135	15532	Toys "R" Us, Inc.	\$ 16,720.98	Toys "R" Us - Delaware Inc.	\$16,720.98
88	MCMASTER-CARR SUPPLY COMPANY 1901 RIVERSIDE PARKWAY DOUGLASVILLE, GA 30135	796	Toys "R" Us, Inc.	\$ 13,174.26	Toys "R" Us - Delaware Inc.	\$13,174.26
89	MCUD-MANATEE COUNTY UTILITIES DEPARTMENT KATHARINE M. ZAMBONI, ESQ. PO BOX 1000 BRADENTON, FL 34206	16264	Toys "R" Us, Inc.	\$ 1,162.86	Toys "R" Us - Delaware Inc.	\$1,162.86
90	MEAD JOHNSON NUTRITION ATTN: JUSTIN GRINER OR GENERAL COUNSEL 2400 WEST LLOYD EXPRESSWAY EVANSVILLE, IN 47721	3755	Toys "R" Us, Inc.	\$ 1,786,532.32	Toys "R" Us - Delaware Inc.	\$1,786,532.32
91	MEDTECH PRODUCTS INC. PRESTIGE BRANDS HOLDINGS, INC. ATTN: AMANDA GERICH 660 WHITE PLAINS ROAD SUITE 250 TARRYTOWN, NY 10591	16845	Toys "R" Us, Inc.	\$ 135,974.88	Toys "R" Us - Delaware Inc.	\$135,974.88

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
92 MEGA SOFT CHINA CO LTD XMN MEGA SOFT IND ZONE DONGYUAN VILLAGE HONGSHAN TOWN SHISHI	13843	Toys "R" Us, Inc.	\$ 9,708.79	Toys "R" Us - Delaware Inc.	\$9,708.79
93 MEGATOYS, LLC ATTENTION: CHARLES WOO 6443 E. SLAUSON AVENUE COMMERCE, CA 90040	18157	Toys "R" Us, Inc.	\$ 701,443.02	Toys "R" Us - Delaware Inc.	\$701,443.02
94 MELISSA & DOUG LLC PO BOX 590 WESTPORT, CT 06881	17976	Toys "R" Us, Inc.	\$ 2,438,090.31	Toys "R" Us - Delaware Inc.	\$2,438,090.31
95 METRO EXHIBITS 15 RIVERSIDE DRIVE PINE BROOK, NJ 07058	6660	Toys "R" Us, Inc.	\$ 16,500.80	Toys "R" Us - Delaware Inc.	\$16,500.80
96 MEYERS DISPLAY ATTN: STACY SCHUBERT 7277 BOONE AVENUE NORTH MINNEAPOLIS, MI 55428	2968	Toys "R" Us, Inc.	\$ 586,336.95	Toys "R" Us - Delaware Inc.	\$586,336.95
97 MICHAEL C WARD PHOTOGRAPHY 23 ROSEDALE AVE CLIFTON, NJ 07013-3411	9475	Toys "R" Us, Inc.	\$ 5,548.50	Toys "R" Us - Delaware Inc.	\$5,548.50
98 MIDWEST QUALITY GLOVE INC 835 INDUSTRIAL RD / PO BOX 260 CHILLICOTHE, MO 64601	7963	Toys "R" Us, Inc.	\$ 105,823.72	Toys "R" Us - Delaware Inc.	\$105,823.72
99 MILBERG FACTORS INC. 99 PARK AVENUE NEW YORK, NY 10016	15924	Toys "R" Us, Inc.	\$ 757,488.55	Toys "R" Us - Delaware Inc.	\$757,488.55
100 MILBERG FACTORS, INC. 99 PARK AVENUE NEW YORK, NY 10016	917	Toys "R" Us, Inc.	\$ 56,757.98	Toys "R" Us - Delaware Inc.	\$56,757.98
101 MILBERG FACTORS, INC. 99 PARK AVENUE NEW YORK, NY 10016	2424	Toys "R" Us, Inc.	\$ 1,318.59	Toys "R" Us - Delaware Inc.	\$1,318.59
102 MILLION DOLLAR BABY C/O LAW OFFICES OF JAMES S. YAN 980 S. ARROYO PARKWAY SUITE 250 PASADENA 91105	532	Toys "R" Us, Inc.	\$ 376,077.48	Toys "R" Us - Delaware Inc.	\$376,077.48



## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
103 MILLWOOD, INC. KRUGLIAK, WILKINS, GRIFFITHS & DOUGHERTY CO. L.P.A. SAM O. SIMMERMAN, ESQ. P.O. BOX 36963 CANTON, OH 44735-6963	3850	Toys "R" Us, Inc.	\$ 448,722.64	Toys "R" Us - Delaware Inc.	\$448,722.64
104 MILLWOOD, INC. KRUGLIAK, WILKINS, GRIFFITHS & DOUGHERTY CO. L.P.A. SAM O. SIMMERMAN, ESQ. P.O. BOX 36963 CANTON, OH 44735-6963	15166	Toys "R" Us, Inc.	\$ 7,628.25	Toys "R" Us - Delaware Inc.	\$7,628.25
105 MINDSIN SYNC INC 261 FIFTH AVENUE SUITE 1414 NEW YORK, NY 10016	7675	Toys "R" Us, Inc.	\$ 106,940.52	Toys "R" Us - Delaware Inc.	\$106,940.52
106 MINILAND EDUCATIONAL VALENTINA ARAGUNDY ACCOUNTS RECEIVABLE 3325 NW 70TH AVE MIAMI, FL 33122	8217	Toys "R" Us, Inc.	\$ 5,077.97	Toys "R" Us - Delaware Inc.	\$5,077.97
107 MJ HOLDING COMPANY, LLC MIRIAM R. STEIN, ESQ. CHUHAK & TECSON P.C. 30 S. WACKER DRIVE, 26TH FLOOR CHICAGO, IL 60606	3995	Toys "R" Us, Inc.	\$ 531,132.72	Toys "R" Us - Delaware Inc.	\$531,132.72
108 MOBI TECHNOLOGIES INC 8370 WILSHIRE BLVD. #210 BEVERLY HILLS, CA 90211	12299	Toys "R" Us, Inc.	\$ 54,911.42	Toys "R" Us - Delaware Inc.	\$54,911.42
109 MODERN DISPOSAL SERVICES INC 4746 MODEL CITY RD MODEL CITY, NY 14107	8597	Toys "R" Us, Inc.	\$ 75.75	Toys "R" Us - Delaware Inc.	\$75.75
110 MODERN DISPOSAL SERVICES INC PO BOX 209 MODEL CITY, NY 14107	8637	Toys "R" Us, Inc.	\$ 318.54	Toys "R" Us - Delaware Inc.	\$318.54
111 MOM ENTERPRISES, INC. MOMMY'S BLISS ATTN: APRIL HOWELL 1003 WEST CUTTING BLVD., STE 110 RICHMOND, CA 94804	18039	Toys "R" Us, Inc.	\$ 16,701.68	Toys "R" Us - Delaware Inc.	\$16,701.68

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
112 MOM ENTERPRISES, INC. DBA MOMMY'S BLISS ATTN: APRIL HOWELL 1603 W CUTTING BLVD, STE 110 RICHMOND, CA 94804	17318	Toys "R" Us, Inc.	\$ 250,157.33	Toys "R" Us - Delaware Inc.	\$250,157.33
113 MOONLIGHT SLUMBER LLC 60 ANN STREET ELGIN, IL 60120	16196	Toys "R" Us, Inc.	\$ 37,786.29	Toys "R" Us - Delaware Inc.	\$37,786.29
114 MPOWERD INC 45 MAIN ST STE 522 BROOKLYN, NY 11201	17718	Toys "R" Us, Inc.	\$ 9,922.50	Toys "R" Us - Delaware Inc.	\$9,922.50
115 MR ROOTER PLUMBING 8951 FELIZ WAY TRACY, CA 95304	11251	Toys "R" Us, Inc.	\$ 2,091.26	Toys "R" Us - Delaware Inc.	\$2,091.26
116 MUNCH BABY INC. 4129 HARVESTER RD UNIT L SURREY, BC V3Z 0N8	12736	Toys "R" Us, Inc.	\$ 141,787.93	Toys "R" Us - Delaware Inc.	\$141,787.93
117 MUNCH BABY INC. MONIKA BUNA, ACCOUNTING DEPT. 101-3228 SOUTH SERVICE ROAD BURLINGTON, ON L7N 3H8 CANADA	272	Toys "R" Us, Inc.	\$ 30,499.77	Toys "R" Us - Delaware Inc.	\$30,499.77
118 MVA SCIENTIFIC CONSULTANTS INC 3300 BRECKINRIDGE BLVD SUITE 400 DULUTH, GA 30096	13162	Toys "R" Us, Inc.	\$ 800.00	Toys "R" Us - Delaware Inc.	\$800.00
119 NAGASHIMA OHNO & TSUNEMATSU JP TOWER TOKYO 100-7036	11222	Toys "R" Us, Inc.	\$ 1,404.00	Toys "R" Us - Delaware Inc.	\$1,404.00
120 NASHUA WASTEWATER SYSTEMS CITY OF NASHUA NH 229 MAIN STREET NASHUA, NH 03060	944	Toys "R" Us, Inc.	\$ 1,064.13	Toys "R" Us - Delaware Inc.	\$1,064.13
121 NATERRA INTERNATIONAL INC. 1250 FREEPORT PARKWAY COPPELL, TX 75019	9678	Toys "R" Us, Inc.	\$ 61,201.55	Toys "R" Us - Delaware Inc.	\$61,201.55
122 NATIONAL ASSEMBLERS INC 6586 HYPOLUXO RD STE 145 LAKE WORTH, FL 33467	16899	Toys "R" Us, Inc.	\$ 6,059.77	Toys "R" Us - Delaware Inc.	\$6,059.77

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
123 NATIONAL CART CO. 3125 BOSCHERTOWN RD ST. CHARLES, MO 63301	959	Toys "R" Us, Inc.	\$ 54,263.07	Toys "R" Us - Delaware Inc.	\$54,263.07
124 NATIONAL PRODUCTS LTD (VENDOR#15324) 1633 W 2ND ST POMONA, CA 91766	280	Toys "R" Us, Inc.	\$ 83,824.00	Toys "R" Us - Delaware Inc.	\$83,824.00
125 NAVYSTAR COMPANY LIMITED FLAT A, 8/F., ON SHING IND. BLDG. 2-16 WO LIU HANG ROAD, FOTAN SHATIN, N.T.	6458	Toys "R" Us, Inc.	\$ 13,793.26	Toys "R" Us - Delaware Inc.	\$13,793.26
126 NAVYSTAR COMPANY LIMITED FLAT A, 8/F., ON SHING IND. BLDG. 2-16 WO LIU HANG ROAD, FOTAN SHATIN, N.T. HONG KONG	326	Toys "R" Us, Inc.	\$ 53,709.08	Toys "R" Us - Delaware Inc.	\$53,709.08
127 NCR CORPORATION ULMER & BERNE LLP ATTN: TODD A. ATKINSON, ESQ. 1660 W.2ND ST., STE. 1100 CLEVELAND, OH 44113	16500	Toys "R" Us, Inc.	\$ 134,311.76	Toys "R" Us - Delaware Inc.	\$134,311.76
128 NEW ARRIVALS INC 1882 MEALY ST SUITE 1 ATLANTIC BEACH, FL 32233	2864	Toys "R" Us, Inc.	\$ 6,120.75	Toys "R" Us - Delaware Inc.	\$6,120.75
129 NEW COUNTRY HOME INC 2816 LAND O LAKES BLVD. LAND O LAKES, FL 34639	342	Toys "R" Us, Inc.	\$ 9,631.50	Toys "R" Us - Delaware Inc.	\$9,631.50
130 NEWGISTICS INC PO BOX 732516 DALLAS, TX 75373-2516	14821	Toys "R" Us, Inc.	\$ 9,231.18*	Toys "R" Us - Delaware Inc.	\$9,231.18*
131 NEWMARK KNIGHT FRANK GLOBAL MANAGEMENT SERVICES LLC DAVID A. PAUL 110 EAST 59TH STREET 7TH FL. NEW YORK, NY 10022	3996	Toys "R" Us, Inc.	\$ 34,057.09	Toys "R" Us - Delaware Inc.	\$34,057.09
132 NEWRENT, INC. 520 BELLEVILLE PIKE KEARNY, NJ 07032	15143	Toys "R" Us, Inc.	\$ 2,533.54	Toys "R" Us - Delaware Inc.	\$2,533.54

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
133 NICE PAK PRODUCTS, INC ATTN: SANDRA GIGA TWO NICE PAK PARK ORANGEBURG, NY 10962	17675	Toys "R" Us, Inc.	\$ 228,021.51	Toys "R" Us - Delaware Inc.	\$228,021.51
134 NICE PAK PRODUCTS, INC.( #673616) TWO NICE PAK PARK ORANGEBURG, NY 10962	14989	Toys "R" Us, Inc.	\$ 62,443.97	Toys "R" Us - Delaware Inc.	\$62,443.97
135 NICK PAK PRODUCTS, INC. (#673616) TWO NICE PRODUCTS ORANGEBURG, NY 10962	14068	Toys "R" Us, Inc.	\$ 233,956.65	Toys "R" Us - Delaware Inc.	\$233,956.65
136 NII NORTHERN INTERNATIONAL INC 1 BURBIDGE ST. SUITE 101 BOSTON, MA 02210	15054	Toys "R" Us, Inc.	\$ 25,120.00	Toys "R" Us - Delaware Inc.	\$25,120.00
137 NKOK, INC. 5354 IRWINDALE AVE UNIT A IRWINDALE, CA 91706	7306	Toys "R" Us, Inc.	\$ 90,012.58	Toys "R" Us - Delaware Inc.	\$90,012.58
138 NOODLE & BOO LLC 99 ALMADEN BLVD SUITE 500 SAN JOSE, CA 95113	237	Toys "R" Us, Inc.	\$ 36,190.00	Toys "R" Us - Delaware Inc.	\$36,190.00
139 NORTH AMERICA PHOTON INFOTECH, LTD. AND PHOTON INTERACTIVE SERVICES, INC. DURRETTE, ARKEMA, GERSON & GILL PC KEVIN J. FUNK BANK OF AMERICA CENTER 1111 EAST MAIN STREET, 16TH FLOOR RICHMOND, VA 23219	17975	Toys "R" Us, Inc.	\$ 110,414.03	Toys "R" Us - Delaware Inc.	\$110,414.03
140 NORTH AMERICAN SITE SERVICES LLC DBA ULTIMATE SERVICE ASSOCIATES TRENAM LAW C/O LARA R. FERNANDEZ 101 E KENNEDY BOULEVARD, SUITE 2700 TAMPA, FL 33602	13286	Toys "R" Us, Inc.	\$ 252,173.37	Toys "R" Us - Delaware Inc.	\$252,173.37
141 NORTH STAR GAMES, LLC 10605 CONCORD STREET SUITE 205 KENSINGTON, MD 20895	17653	Toys "R" Us, Inc.	\$ 62,994.00	Toys "R" Us - Delaware Inc.	\$62,994.00
142 NORTH STATES INDUSTRIES, INC. ATTN: DEAN WEISBECK 5455 HIGHWAY 169 N PLYMOUTH, MN 55442	2886	Toys "R" Us, Inc.	\$ 867,681.25	Toys "R" Us - Delaware Inc.	\$867,681.25

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
143 NORTH WALES WATER AUTHORITY PO BOX 1339 NORTH WALES, PA 19454-0339	7045	Toys "R" Us, Inc.	\$ 375.50	Toys "R" Us - Delaware Inc.	\$375.50
144 NORTHAMPTON BOROUGH MUNICIPAL AUTHORITY 1 CLEAR SPRINGS DRIVE NORTHAMPTON, PA 18067-0156	2970	Toys "R" Us, Inc.	\$ 250.80	Toys "R" Us - Delaware Inc.	\$250.80
145 NORTHCUTT INC PO BOX 4278 WICHITA, KS 67204	6636	Toys "R" Us, Inc.	\$ 503.00	Toys "R" Us - Delaware Inc.	\$503.00
146 NORTHWEST SYNERGY INC 8565 154TH AVE NE REDMOND, WA 98052	18183	Toys "R" Us, Inc.	\$ 6,151.40	Toys "R" Us - Delaware Inc.	\$6,151.40
147 NOTIONS MARKETING C/O SCOTT & GOLDMAN 590 W. CROSSVILLE RD # 104 ROSWELL, GA 30075	12635	Toys "R" Us, Inc.	\$ 7,272.03	Toys "R" Us - Delaware Inc.	\$7,272.03
148 NOWSTALGIC TOYS INC. 120 N. TRINE STREET CANAL WINCHESTER, OH 43110	2874	Toys "R" Us, Inc.	\$ 55,998.00	Toys "R" Us - Delaware Inc.	\$55,998.00
149 NPV GROUP LLC MR PHILLIP NAUTA 247 WEBB RD BOISDESFILION, QC J6Z 4T2	13031	Toys "R" Us, Inc.	\$ 26,545.00	Toys "R" Us - Delaware Inc.	\$26,545.00
150 NURTURE, INC. LOWENSTEIN SANDLER LLP ATTN: MICHAEL S. ETKIN AND ANDREW BEHLMANN ONE LOWENSTEIN DRIVE ROSELAND, NJ 07068	17005	Toys "R" Us, Inc.	\$ 1,455,944.43	Toys "R" Us - Delaware Inc.	\$1,455,944.43
151 O2 COOL, LLC 168 N CLINTON ST. SUITE 500 CHICAGO, IL 60661	1483	Toys "R" Us, Inc.	\$ 7,666.20	Toys "R" Us - Delaware Inc.	\$7,666.20
152 OCCUPANCY COST AUDIT GROUP INC 27442 PORTOLA PARKWAY SUITE 170 FOOTHILL RANCH, CA 92610	12336	Toys "R" Us, Inc.	\$ 125,676.00	Toys "R" Us - Delaware Inc.	\$125,676.00

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
153 ONE SOURCE LOGISTICS LLC 2166 A HEMS CT CALEXICO, CA 92231	13418	Toys "R" Us, Inc.	\$ 9,315.30	Toys "R" Us - Delaware Inc.	\$9,315.30
154 ONE TWELFTH PRODUCTIONS PO BOX 588 NEW YORK, NY 10014	16836	Toys "R" Us, Inc.	\$ 12,128.99	Toys "R" Us - Delaware Inc.	\$12,128.99
155 ONEUP INNOVATIONS, INC 2745 BANKERS INDUSTRIAL DR ATLANTA, GA 30360	11983	Toys "R" Us, Inc.	\$ 3,668.33	Toys "R" Us - Delaware Inc.	\$3,668.33
156 ONTEL PRODUCTS CORPORATION ("ONTEL CORP.") 21 LAW DR. FAIRFIELD, NJ 07004	14918	Toys "R" Us, Inc.	\$ 2,906,133.76	Toys "R" Us - Delaware Inc.	\$2,906,133.76
157 OPEN ROAD BRANDS LLC 1425 E DOUGLASS AVE WICHITA, KS 67211	11335	Toys "R" Us, Inc.	\$ 54,835.20	Toys "R" Us - Delaware Inc.	\$54,835.20
158 OPTIMUM FULFILLMENT LLC 4800 INDUSTRIAL DRIVE DOORS 31-33 PERU, IL 61354	546	Toys "R" Us, Inc.	\$ 50,960.70	Toys "R" Us - Delaware Inc.	\$50,960.70
159 ORACLE AMERICA, INC., ET AL. BUCHALTER, A PROFESSIONAL CORPORATION SHAWN M. CHRISTIANSON, ESQ. 55 2ND ST., 17TH FL. SAN FRANCISCO, CA 94105	16771	Toys "R" Us, Inc.	\$ 2,898,857.78	Toys "R" Us - Delaware Inc.	\$2,898,857.78
160 OVERTEA C/O DIACRON 50 BROAD STREET, SUITE 1904 NEW YORK, NY 10004	767	Toys "R" Us, Inc.	\$ 18,571.54	Toys "R" Us - Delaware Inc.	\$18,571.54
161 OZWEST, INC. 4614 SW KELLY AVE, SUITE 200 PORTLAND, OR 97239	895	Toys "R" Us, Inc.	\$ 81,685.02	Toys "R" Us - Delaware Inc.	\$81,685.02
162 PADUCAH WATER WORKS P.O. BOX 2477 PADUCAH, KY 42002	17454	Toys "R" Us, Inc.	\$ 993.95	Toys "R" Us - Delaware Inc.	\$993.95
163 PALM BEACH COUNTY GLENN E. MEEDER 301 N OLIVE AVEENUE 7TH FLOOR WEST PALM BEACH, FL 33402-3715	9426	Toys "R" Us, Inc.	\$ 1,695.60	Toys "R" Us - Delaware Inc.	\$1,695.60

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
164 PBC INTERNATIONAL, INC. HUFFINE CHUNG, APC C/O DUSTIN HUFFINE ONE WORLD TRADE CENTER, 8TH FLOOR LONG BEACH, CA 90831	16508	Toys "R" Us, Inc.	\$ 111,768.70	Toys "R" Us - Delaware Inc.	\$111,768.70
165 PBC NUTRITIONALS INC. 3000, RENE-LEVESQUE BLVD. SUITE 330 LIVINGSTON, NJ 07039	12344	Toys "R" Us, Inc.	\$ 148,240.56	Toys "R" Us - Delaware Inc.	\$148,240.56
166 PEACHTREE PLAYTHINGS, INC. C/O THOMAS ROSSELAND, ATTORNEY FOR CREDITOR 3490 PIEDMONT ROAD, SUITE 1400 ATLANTA, GA 30305	15867	Toys "R" Us, Inc.	\$ 77,285.48	Toys "R" Us - Delaware Inc.	\$77,285.48
167 PEM AMERICA, INC. 70 WEST 36TH STREET 2ND FLOOR NEW YORK, NY 10018	2264	Toys "R" Us, Inc.	\$ 429.00	Toys "R" Us - Delaware Inc.	\$429.00
168 PEPSI COLA BOTTLING HAVRE DE GR PO BOX 270 HAVRE DE GRACE, MD 21078	2500	Toys "R" Us, Inc.	\$ 456.09	Toys "R" Us - Delaware Inc.	\$456.09
169 PEPSI COLA COMPANY OF COLUMBUS 1241 GIBBARD AVE COLUMBUS, OH 43219	14900	Toys "R" Us, Inc.	\$ 939.56	Toys "R" Us - Delaware Inc.	\$939.56
170 PEZ CANDY, INC 35 PRINDLE HILL ROAD ORANGE, CT 06477	12120	Toys "R" Us, Inc.	\$ 233,591.88	Toys "R" Us - Delaware Inc.	\$233,591.88
171 PFLOW INDUSTRIES, INC. JOVANA IVANCEVIC 6720 N. TEUTONIA AVE MILWAUKEE, WI 53209	12103	Toys "R" Us, Inc.	\$ 31,034.73	Toys "R" Us - Delaware Inc.	\$31,034.73
172 PHILIPS CONSUMER LIFESTYLE PHILIPS NORTH AMERICAS LLC LYNNE BEZIKOS LEBLANC, SENIOR COUNSEL 1600 SUMMER STREET STAMFORD, CT 06905	3074	Toys "R" Us, Inc.	\$ 573,560.58	Toys "R" Us - Delaware Inc.	\$573,560.58
173 PIER PASS LLC 444 WEST OCEAN BOULEVARD # 700 LONG BEACH, CA 90802	8409	Toys "R" Us, Inc.	\$ 72.09	Toys "R" Us - Delaware Inc.	\$72.09

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
174	PINKERTON C&I 101 N MAIN ST SUITE 300 ANN ARBOR, MI 48104	16853	Toys "R" Us, Inc.	\$ 8,564.70	Toys "R" Us - Delaware Inc.	\$8,564.70
175	P'KOLINO, LLC 7300 NW 35TH AVE MIAMI, FL 33147	6667	Toys "R" Us, Inc.	\$ 603.87	Toys "R" Us - Delaware Inc.	\$603.87
176	PLACO CORP. LTD. ROOM 407 HOUSTON CENTRE 63 MODY ROAD, TST EAST KOWLOON	17940	Toys "R" Us, Inc.	\$ 525,279.74	Toys "R" Us - Delaware Inc.	\$525,279.74
177	PLANTOYS INC 30120 AHERN AVE UNION CITY, CA 94587	12346	Toys "R" Us, Inc.	\$ 9,328.75	Toys "R" Us - Delaware Inc.	\$9,328.75
178	PLASTWOOD ITALIA SRL VIA SABOTINO 20 CALANGIANUS 07023	16457	Toys "R" Us, Inc.	\$ 2,369.70	Toys "R" Us - Delaware Inc.	\$2,369.70
179	PLAYMOBIL USA, INC. C/O MORRISON & FOERSTER LLP ATTN: LORENZO MARINUZZI & RAFF FERRAIOLO 250 WEST 55TH STREET NEW YORK, NY 10019	14809	Toys "R" Us, Inc.	\$ 479,700.49	Toys "R" Us - Delaware Inc.	\$479,700.49
180	PLAYMOBIL USA, INC. C/O MORRISON & FOERSTER LLP ATTN: LORENZO MARINUZZI & RAFF FARRAIOLO 250 WEST 55TH STREET TSUEN WAN, NT	842	Toys "R" Us, Inc.	\$ 9,140,958.29	Toys "R" Us - Delaware Inc.	\$9,140,958.29
181	PLAYMONSTER LLC LOWENSTEIN SANDLER LLP ATTN: MARY SEYMOUR, ESQ. & NICOLE FULFREE, ESQ. ONE LOWENSTEIN DRIVE ROSELAND, NJ 07068	16733	Toys "R" Us, Inc.	\$ 1,574,396.25	Toys "R" Us - Delaware Inc.	\$1,574,396.25
182	PLAYMONSTER, LLC ATTN: DOMENIC GRISANZIO 1400 E. INMAN PARKWAY BELOIT, WI 53511	4301	Toys "R" Us, Inc.	\$ 1,342,784.70	Toys "R" Us - Delaware Inc.	\$1,342,784.70



## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

			ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
183	PLAYTEK LLC 148 MADISON AVE 14TH FLOOR NEW YORK, NY 10016	17479	Toys "R" Us, Inc.	\$ 54,120.00	Toys "R" Us - Delaware Inc.	\$54,120.00
184	PLUM, PBC KEPLEY BROSCIOUS & BIGGS, PLC KIMBERLY A. TAYLOR, ESQ. 2211 PUMP ROAD RICHMOND 23233	18733	Toys "R" Us, Inc.	\$ 106,361.72	Toys "R" Us - Delaware Inc.	\$106,361.72
185	PODS ENTERPRISES, LLC 13535 FEATHER SOUND DRIVE 4TH FLOOR CLEARWATER, FL 33762	1006	Toys "R" Us, Inc.	\$ 24,369.42	Toys "R" Us - Delaware Inc.	\$24,369.42
186	POOF-SLINKY HOLDINGS, LLC WOMBLE BOND DICKINSON (US) LLP MATTHEW P. WARD, ESQ. 222 DELAWARE AVENUE, SUITE 1501 WILMINGTON, DE 19801	4648	Toys "R" Us, Inc.	\$ 1,031,765.92	Toys "R" Us - Delaware Inc.	\$1,031,765.92
187	POPSOCKETS LLC ATTN: SCOTT NICOLS 3033 STERLING CIRCLE BOULDER, CO 80301	14707	Toys "R" Us, Inc.	\$ 76,912.50	Toys "R" Us - Delaware Inc.	\$76,912.50
188	POUGHKEEPSIE PLAZA MALL LLC 8 DEPOT SQUARE TUCKAHOE, NY 10707	14903	Toys "R" Us, Inc.	\$ 2,672.32	Toys "R" Us - Delaware Inc.	\$2,672.32
189	POUGHKEEPSIE PLAZA MALL, LLC C/O MEHLICH ASSOCAITES 8 DEPOT SQUARE TUCKAHOE, NY 10707	12754	Toys "R" Us, Inc.	\$ 228.32	Toys "R" Us - Delaware Inc.	\$228.32
190	POUGHKEEPSIE PLAZA MALL, LLC C/O MEHLICH ASSOCAITES 8 DEPOT SQUARE TUCKAHOE, NY 10707	12355	Toys "R" Us, Inc.	\$ 4,435.59	Toys "R" Us - Delaware Inc.	\$4,435.59
191	PRECIOUS MOMENTS INC PO BOX 843205 KANSAS CITY, MO 64184	2534	Toys "R" Us, Inc.	\$ 1,719.00	Toys "R" Us - Delaware Inc.	\$1,719.00

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
192 PRESSMAN TOY CORP. HORWOOD MARCUS & BERK CHARTERED JASON M. TORF 500 W. MADISON ST. SUITE 3700 CHICAGO, IL 60661	18159	Toys "R" Us, Inc.	\$ 218,573.28	Toys "R" Us - Delaware Inc.	\$218,573.28
193 PRESTIGE BRANDS HOLDINGS, INC. ATTN: AMANDA GERICH 660 WHITE PLAINS ROAD SUITE 250 TARRYTOWN, NY 10591	2770	Toys "R" Us, Inc.	\$ 163,407.86	Toys "R" Us - Delaware Inc.	\$163,407.86
194 PRIMARY COLORS DESIGN CORP 1899 COTTAGE ST ASHLAND, OH 44805	8746	Toys "R" Us, Inc.	\$ 33,648.00	Toys "R" Us - Delaware Inc.	\$33,648.00
195 PRINCE LIONHEART, INC. 2421 S. WESTGATE RD. SANTA MARIA, CA 93455	286	Toys "R" Us, Inc.	\$ 328,552.98	Toys "R" Us - Delaware Inc.	\$328,552.98
196 PRINCE LIONHEART, INC. 2421 S. WESTGATE RD. SANTA MARIA, CA 93455	378	Toys "R" Us, Inc.	\$ 21,099.14	Toys "R" Us - Delaware Inc.	\$21,099.14
197 PRIORITY ELEVATOR PO BOX 665 RICHMOND 23218	18363	Toys "R" Us, Inc.	\$ 1,122.73	Toys "R" Us - Delaware Inc.	\$1,122.73
198 PROCTER & GAMBLE DISTRIBUTING LLC ATTN: JACKIE MULLIGAN, TN5 2 P & G PLAZA CINCINNATI, OH 45202	2907	Toys "R" Us, Inc.	\$ 2,283,656.96	Toys "R" Us - Delaware Inc.	\$2,283,656.96
199 PROFESSIONAL SERVICE INDUSTRIES 545 E ALGONQUIN RD ARLINGTON HEIGHTS, IL 60005	17411	Toys "R" Us, Inc.	\$ 10,550.00	Toys "R" Us - Delaware Inc.	\$10,550.00
200 PRO-MART INDUSTRIES INC 17421 VON KARMAN AVE IRVINE, CA 92614	17442	Toys "R" Us, Inc.	\$ 15,756.03	Toys "R" Us - Delaware Inc.	\$15,756.03
201 PSNC ENERGY (PUBLIC SERVICE CO. OF NC) 220 OPERATION WAY MAIL CODE C222 CAYCE, SC 29033	1577	Toys "R" Us, Inc.	\$ 311.68	Toys "R" Us - Delaware Inc.	\$311.68
202 PTI GROUP INC. 17989 CHESTERFIELD AIRPORT RD CHESTERFIELD, MO 63005	12444	Toys "R" Us, Inc.	\$ 160,853.78	Toys "R" Us - Delaware Inc.	\$160,853.78

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
203 PTR BALER AND COMPACTOR COMPANY 2207 E. ONTARIO ST PHILADELPHIA, PA 19134	6591	Toys "R" Us, Inc.	\$ 192,855.51	Toys "R" Us - Delaware Inc.	\$192,855.51
204 PUBLISHER SERVICES INC 2800 VISTA RIDGE DVE SUITE 100 SUWANEE, GA 30024	12383	Toys "R" Us, Inc.	\$ 1,050.00	Toys "R" Us - Delaware Inc.	\$1,050.00
205 PURE GLOBAL BRANDS, INC 10670 NORTH CENTRAL EXPRESSWAY # 470 DALLAS, TX 75231	4445	Toys "R" Us, Inc.	\$ 24,160.30	Toys "R" Us - Delaware Inc.	\$24,160.30
206 PURPOSE DOCTORS, INC C/O ROBERT GOODWIN 467 W. 57TH STREET, UNIT 1A NEW YORK, NY 10019	16077	Toys "R" Us, Inc.	\$ 10,000.00	Toys "R" Us - Delaware Inc.	\$10,000.00
207 Q-T FOUNDATIONS CO., INC. 496 KINDERKAMACK RD. SUITE 107 ORADELL, NJ 07649	4053	Toys "R" Us, Inc.	\$ 167,862.72	Toys "R" Us - Delaware Inc.	\$167,862.72
208 QUARTO PUBLISHING GROUP USA INC 401 2ND AVE N, STE 310 IRVINDALE, CA 91706	2380	Toys "R" Us, Inc.	\$ 323,744.56	Toys "R" Us - Delaware Inc.	\$323,744.56
209 QUEST PRODUCTS INC 8201 104TH STREET SUITE 200 PLEASANT PRAIRIE, WI 53158	17350	Toys "R" Us, Inc.	\$ 4,410.33	Toys "R" Us - Delaware Inc.	\$4,410.33
210 QUINTESSENTIAL TOTS, LLC ATTN: BRIAN A. DOUGLAS 1665 QUINCY AVENUE, UNIT 179 NAPERVILLE, IL 60540	17325	Toys "R" Us, Inc.	\$ 283,289.07	Toys "R" Us - Delaware Inc.	\$283,289.07
211 QUINTESSENTIAL TOTS, LLC ATTN: BRIAN A. DOUGLAS 1665 QUINCY AVENUE, UNIT 179 NAPERVILLE, IL 60540	1229	Toys "R" Us, Inc.	\$ 218,537.46	Toys "R" Us - Delaware Inc.	\$218,537.46
212 R M PALMER DUTCHTOWN P O BOX 1723 READING, PA 19603-1723	7539	Toys "R" Us, Inc.	\$ 63,311.27	Toys "R" Us - Delaware Inc.	\$63,311.27
213 RACK FURNITURE GROUP, LLC STEVENS & LEE P.C. JOHN C. KILGANNON 1818 MARKET STREET, 29TH FLOOR PHILADELPHIA, PA 19103	16581	Toys "R" Us, Inc.	\$ 168,966.33	Toys "R" Us - Delaware Inc.	\$168,966.33

## Toys "R" Us, Inc. 17-34665 (KLP)

## Incorrect Debtor

## Schedule 1

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
214 RACK FURNITURE GROUP, LLC STEVENS & LEE, P.C. JOHN C. KILGANNON, ESQ. 1818 MARKET STREET, 29TH FLOOR LOS ANGELES, CA 90024	1254	Toys "R" Us, Inc.	\$ 94,609.60	Toys "R" Us - Delaware Inc.	\$94,609.60
215 RAMROD DISTRIBUTORS INC 2401 DELTA LANE ELK GROVE VILLAGE, IL 60007	13402	Toys "R" Us, Inc.	\$ 2,566.24	Toys "R" Us - Delaware Inc.	\$2,566.24
216 RANDY'S ENVIRONMENTAL SERVICES PO BOX 169 DELANO, MN 55328	17477	Toys "R" Us, Inc.	\$ 200.21	Toys "R" Us - Delaware Inc.	\$200.21
217 RAPID PLASTICS INC-YOYO FTY 155 E CHILTON DR STE 101 CHANDLER, AZ 85225	12382	Toys "R" Us, Inc.	\$ 76,897.56	Toys "R" Us - Delaware Inc.	\$76,897.56
218 RAWLINGS SPORTING GOODS COMPANY, INC 510 MARYVILLE UNIVERSITY DRIVE SUITE 110 ST LOUIS, MO 63141	6605	Toys "R" Us, Inc.	\$ 87,188.40	Toys "R" Us - Delaware Inc.	\$87,188.40
219 RAZBABY INNOVATIVE BABY PRODUCTS, INC 6875 SW 81ST ST MIAMI, FL 33143	14830	Toys "R" Us, Inc.	\$ 171,252.05	Toys "R" Us - Delaware Inc.	\$171,252.05

**Exhibit B**

**Behnke Declaration**

Edward O. Sassower, P.C.  
 Joshua A. Sussberg, P.C. (admitted *pro hac vice*)  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
 601 Lexington Avenue  
 New York, New York 10022  
 Telephone: (212) 446-4800  
 Facsimile: (212) 446-4900

-and-

James H.M. Sprayregen, P.C.  
 Anup Sathy, P.C.  
 Chad J. Husnick, P.C. (admitted *pro hac vice*)  
 Emily E. Geier (admitted *pro hac vice*)  
**KIRKLAND & ELLIS LLP**  
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Michael A. Condyles (VA 27807)  
 Peter J. Barrett (VA 46179)  
 Jeremy S. Williams (VA 77469)  
**KUTAK ROCK LLP**  
 901 East Byrd Street, Suite 1000  
 Richmond, Virginia 23219-4071  
 Telephone: (804) 644-1700  
 Facsimile: (804) 783-6192

*Co-Counsel to the Debtors and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE EASTERN DISTRICT OF VIRGINIA  
 RICHMOND DIVISION**

In re:	)	
	)	Chapter 11
	)	
TOYS “R” US, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 17-34665 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF THOMAS BEHNKE  
 IN SUPPORT OF THE DEBTORS’ SIXTH OMNIBUS  
 OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

I, Thomas Behnke, hereby declare under penalty of perjury:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, (“A&M”), a restructuring advisory services firm with numerous offices throughout the country.<sup>2</sup> I, along

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

<sup>2</sup> Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.

with my colleagues at A&M, have been engaged by the Debtors to provide various restructuring and financial services. In my current position with the Debtors, I am responsible for all claims management related matters. I am generally familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I am above 18 years of age, and I am competent to testify.

2. I submit this declaration (this "Declaration") in support of the *Debtors' Sixth Omnibus Objection to Certain Incorrect Debtor Claims* (the "Objection") and am directly, or by and through the Debtors' advisors and personnel, familiar with the information contained therein and the exhibits and schedules attached thereto. I am authorized to submit this declaration on the Debtors' behalf. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Debtors' management, the Debtors' employees or the Debtors' advisors. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If I were called upon to testify, I could and would testify competently to the facts set forth in this Declaration on that basis.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Debtors in the chapter 11 cases. In evaluating the Disputed Claims, the Debtors and/or their advisors have thoroughly reviewed the Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, if any, and have

determined that each Disputed Claim should be modified as set forth in the Objection. As such, I believe that the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

4. To the best of my knowledge, information, and belief, the Debtors and/or their advisors have determined that the Disputed Claims, as filed, do not accurately reflect which Debtor entity may be liable for the underlying Proof of Claim. Instead, the Debtors and/or their advisors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled “Asserted” to the Debtor identified in the column titled “Corrected” in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the “Corrected” column is consistent with the Debtors’ books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. As such, I believe the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: August 10, 2018

Respectfully submitted,

/s/ Thomas Behnke

Thomas Behnke, Managing Director  
Alvarez & Marsal North America, LLC